

ID: CCA_2012110211552441

Number: **201302035**

Release Date: 1/11/2013

Office:

UILC: 6061.00-00

From:

Sent: Friday, November 02, 2012 11:55:33 AM

To:

Cc:

Subject: FW: 870 from CIS

The scanned signature should be treated as an original signature. We believe that a Court of law in this situation would admit as evidence the scanned copy of the Form 870-PT. But we do not advise tthat consents such as these be scanned and destroyed as a matter of course.

Under the Federal Rules of Evidence, Rule 1003, Admissibility of Duplicates: "A duplicate is admissible to the same extent as the original unless a genuine question is raised about the original's authenticity or the circumstances make it unfair to admit the duplicate." Under Rule 1001(e), a "duplicate" means a counterpart produced by a mechanical, photographic, chemical, electronic, or other equivalent process or technique that accurately reproduces the original.

The analysis of the legal sufficiency of a scanned copy of an original document is not entirely similar to the analysis of a faxed document. First, we have a FAX policy which descirbes under what circumstances and what dollar thresholds apply to the acceptances of these consents. Second, faxed copies from taxpayers involve authenticity and intent concerns that do not exist when we are dealing with the business practice of scanned IRS business documents.

I hope this has been helpful. Please contact us if we can be of further assistance.